



City of Manzanita, Oregon

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www.ci.manzanita.or.us

TO: Transient Lodging Tax Collectors
FROM: Jerald P. Taylor, City Manager/Tax Administrator

This packet contains information which will aid you in complying with the City of Manzanita's short term rental regulations, including Ordinance No. 16-03 which governs transient lodging taxes and their collection.

Included is a current copy of Ordinance No. 16-03. Please remember that the 9% transient lodging tax is collected on the gross value of rents received. Also, once licensed by the City as a short term rental, you are required to submit tax reports every quarter even if the property was not rented and no monies were received. A minimum penalty of \$100 applies to all delinquent quarterly tax reports even if they are for a quarter with zero tax due. A current Quarterly Transient Tax Report form is included for you to copy as needed. It is also available for download on the City website at www.ci.manzanita.or.us.

A sample ledger page is included in this packet. Feel free to make copies and insert them in a notebook for your own use. This sample ledger was developed in anticipation of a random audit as provided for in Section 14(c) and (d), of Ordinance No. 16-03. You may, however, use any system that satisfies the requirements of Section 14 of Ordinance No. 16-03. When selected for an audit by the City, your guest registrations and any books, papers, records, or memoranda, including but not limited to, copies of county and state transient lodging tax filings and state and federal income tax returns bearing upon the matter may be requested for review.

Also included in this packet is the section of the City's Zoning Ordinance permitting short term rentals (95-4, Section 6.030); Ordinance 10-03 which regulates short term rentals; and the short term rental-related resolutions that establish emergency information requirements and amend inspections and licensing fees. Copies of the Tsunami Inundation Zone Map and the Visitor Emergency Information flyer are also included and must be posted in all short term rentals within the City of Manzanita as per Resolution No. 15-01. Please note that the Tsunami Inundation Zone Map must be laminated and posted in a prominent location.

Within the R-2 (Medium Density Residential) and R-3 (High Density Residential) and SR-R (Special Residential-Recreational) zones, property owners completing the application and inspection process may be placed on a waiting list for the next available license under the limit imposed by Ordinance No. 95-4, Section 6.030(3).

Please take the time to review these documents carefully to ensure you are in compliance. All of these ordinances, forms and information can also be found on the City's website. Keep this and any subsequent notifications or ordinance modifications in your files and review them periodically.

It is the property owner(s)' responsibility to know and comply with all ordinances, resolutions and regulations that apply to short term rentals within the City of Manzanita.

July, 2016